

**CERTIFICATE OF TRANSMISSION**

I hereby certify that this correspondence is being electronically transmitted to Commissioner for Patents, Alexandria, Virginia 22313, Attn: Examiner Shermanda L. Williams by EFS-Web on May 16, 2006.

/Chih-Sheng Lin/  
Dated: May 16, 2006

Patent  
Docket No. : G110-040 CON  
Firm : Notaro & Michalos P.C.  
Fax No. : (845) 359-7798

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant : Hibiki Itoh  
Application No. : 10/803,615  
Filing Date : March 18, 2004  
For : Unit Cell of Flat Solid Oxide Fuel Cell and Fuel Cell Stack  
Comprising the Same  
Examiner : Shermanda L. Williams  
Art Unit : 1745

**15 Pages  
Via EFS-Web  
Attn: Examiner Williams  
Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, Virginia 22313-1450**

**AMENDMENT**

Sir:

In response to the Office Action dated February 16, 2006, please amend the above-identified application, as follows.